

CALIFORNIA GAMBLING CONTROL COMMISSION

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DATE: May 4, 2006

TO: Gambling Control Commission

FROM: Frank J. Lechner, Acting Deputy Director
Compliance Division

SUBJECT: Revenue Sharing Trust Fund Report of Distribution of Funds to Non-Compact Tribes (Eligible Recipient Indian Tribes) for the Quarter Ended March 31, 2006

All eligible tribes will receive a total of \$275,000, which consists of \$115,260.55 from license fees and interest income as shown in Exhibit 1 and \$159,739.45 from shortfall funds that have been transferred into RSTF from SDF as shown in Exhibit 4. The quarterly amount of the shortfall in payments to all eligible recipient Indian tribes for the quarter totals \$11,341,500.95.

Total license fees of approximately \$7.89 million and interest earned of \$288,222.11 for the quarterly period ended March 31, 2006, and deposited in January 2006 into the RSTF for the quarter amounted to approximately \$8.18 million. A portion of the interest earned is allocated to previously approved distributions held in abeyance in the RSTF on behalf of one (1) tribe in the amount of \$2,426.74. The remaining receipts are equally distributed to the seventy-one (71) tribes listed in Exhibit 1 as eligible Non-Compact recipient tribes (pending receipt of outstanding eligibility certification forms, if any).

At the end of the calendar quarter for distribution, the amount of outstanding license fee payments due into the RSTF from ten tribes was approximately \$1.64 million. If the total license fee payments due at the end of this quarter had been paid into the RSTF, recipient tribes would have received \$23,176.09 in moneys with this quarter's distribution in lieu of SDF transferred shortfall funds. A listing of the amount of revenue from each Compact Tribe received by the Commission is attached as Exhibit 3.

A fund condition statement for the RSTF through March 31, 2006, for the fiscal year 2005-06 is attached as Exhibit 2.

Exhibit 1**Non-Compact Tribes Eligible to Receive a Distribution from the RSTF (Based on the Commission's Methodology) and the Amount of Funds Recommended for Distribution**

| Non-Compact Indian Tribe | | Amount of Funds Recommended to be Distributed |
|--------------------------|---|---|
| 1 | Alturas Indian Rancheria | \$115,260.55 |
| 2 | Bear River Band of the Rohnerville Rancheria | 115,260.55 |
| 3 | Benton Paiute Reservation | 115,260.55 |
| 4 | Big Lagoon Rancheria | 115,260.55 |
| 5 | Big Pine Reservation | 115,260.55 |
| 6 | Big Sandy Rancheria | 115,260.55 |
| 7 | Bridgeport Paiute Indian Colony | 115,260.55 |
| 8 | Buena Vista Rancheria | 115,260.55 |
| 9 | Cahto Indian Tribe of the Laytonville Rancheria | 115,260.55 |
| 10 | Cahuilla Band of Mission Indians | 115,260.55 |
| 11 | California Valley Miwok Tribe | 115,260.55 |
| 12 | Cedarville Rancheria | 115,260.55 |
| 13 | Chemehuevi Indian Tribe | 115,260.55 |
| 14 | Cher-Ae Heights Indian Community | 115,260.55 |
| 15 | Chicken Ranch Rancheria | 115,260.55 |
| 16 | Cloverdale Rancheria | 115,260.55 |
| 17 | Cold Springs Rancheria | 115,260.55 |
| 18 | Colorado River Indian Tribes | 115,260.55 |
| 19 | Cortina Rancheria | 115,260.55 |
| 20 | Coyote Valley Band of Pomo Indians | 115,260.55 |
| 21 | Death Valley Timba-Sha Shoshone Tribe | 115,260.55 |
| 22 | Elem Indian Colony | 115,260.55 |
| 23 | Elk Valley Rancheria | 115,260.55 |
| 24 | Enterprise Rancheria | 115,260.55 |
| 25 | Ewiiapaayp Band of Kumeyaay Indians | 115,260.55 |
| 26 | Federated Indians of Graton Rancheria | 115,260.55 |
| 27 | Fort Bidwell Indian Community | 115,260.55 |
| 28 | Fort Independence Reservation | 115,260.55 |
| 29 | Fort Mojave Indian Tribe | 115,260.55 |
| 30 | Greenville Rancheria | 115,260.55 |
| 31 | Grindstone Rancheria | 115,260.55 |
| 32 | Guidiville Rancheria | 115,260.55 |
| 33 | Habematolel Pomo of Upper Lake | 115,260.55 |
| 34 | Hoopa Valley Tribe | 115,260.55 |
| 35 | Inaja-Cosmit Mission Indians | 115,260.55 |
| 36 | Ione Band of Miwok Indians | 115,260.55 |
| 37 | Jamul Indian Village | 115,260.55 |

Exhibit 1**Non-Compact Tribes Eligible to Receive a Distribution from the RSTF (Based on the Commission's Methodology) and the Amount of Funds Recommended for Distribution**

| Non-Compact Indian Tribe | | Amount of Funds Recommended to be Distributed |
|---------------------------------|---|--|
| 38 | Karuk Tribe of California | 115,260.55 |
| 39 | La Jolla Band of Mission Indians | 115,260.55 |
| 40 | La Posta Band of Mission Indians | 115,260.55 |
| 41 | Lone Pine Reservation | 115,260.55 |
| 42 | Los Coyotes Band of Cahuilla Indians | 115,260.55 |
| 43 | Lower Lake Rancheria | 115,260.55 |
| 44 | Lytton Rancheria | 115,260.55 |
| 45 | Manchester Point Arena Rancheria | 115,260.55 |
| 46 | Manzanita Mission Indians | 115,260.55 |
| 47 | Mechoopda Indian Tribe | 115,260.55 |
| 48 | Mesa Grande Mission Indians | 115,260.55 |
| 49 | Northfork Rancheria | 115,260.55 |
| 50 | Paiute Bishop Community | 115,260.55 |
| 51 | Pinoleville Rancheria | 115,260.55 |
| 52 | Pit River Tribe | 115,260.55 |
| 53 | Potter Valley Rancheria | 115,260.55 |
| 54 | Quartz Valley Indian Community | 115,260.55 |
| 55 | Quechan Tribe of Fort Yuma | 115,260.55 |
| 56 | Ramona Mission Indians | 115,260.55 |
| 57 | Redwood Valley Rancheria | 115,260.55 |
| 58 | Resighini Rancheria | 115,260.55 |
| 59 | Round Valley Indian Tribe | 115,260.55 |
| 60 | Santa Rosa Band of Cahuilla Mission Indians | 115,260.55 |
| 61 | Santa Ysabel Mission Indians | 115,260.55 |
| 62 | Scotts Valley Band of Pomo Indians | 115,260.55 |
| 63 | Sherwood Valley Pomo Indians | 115,260.55 |
| 64 | Shingle Springs Rancheria | 115,260.55 |
| 65 | Smith River Rancheria | 115,260.55 |
| 66 | Stewarts Point Rancheria | 115,260.55 |
| 67 | Susanville Indian Rancheria | 115,260.55 |
| 68 | Table Bluff Reservation | 115,260.55 |
| 69 | Torrez-Martinez Mission Indians | 115,260.55 |
| 70 | Washoe Tribe of Nevada & California | 115,260.55 |
| 71 | Yurok Tribe of the Yurok Reservation | 115,260.55 |
| | Total | \$8,183,499.05 |

EXHIBIT 2

CALIFORNIA GAMBLING CONTROL COMMISSION
0366 - INDIAN GAMING REVENUE SHARING TRUST FUND
FUND CONDITION STATEMENT
For the nine months ended March 31, 2006
Cash Basis

| | |
|---|-------------------|
| BEGINNING BALANCE | \$ 6,959,717.06 |
| REVENUES AND TRANSFERS | |
| Revenues: | |
| 150300 Income from surplus money investments | 419,057.72 |
| 216900 License fees held in trust | 23,611,853.17 |
| Transfer from the SDF to the RSTF for shortfall per Senate Bill No. 77 (Chapter 38, Statutes of 2005) | 48,483,757.00 |
| Transfer from the SDF to the RSTF for shortfall per Assembly Bill No. 1750 (Chapter 720, Statutes of 2005) | 50,000,000.00 |
| | <hr/> |
| Totals, Revenues | \$ 122,514,667.89 |
| | <hr/> |
| Totals, Resources | \$ 129,474,384.95 |
| EXPENDITURES | |
| Disbursements: | |
| Distribution | \$ 34,083,878.58 |
| Fiscal Year 2004-2005 shortfall distribution per Senate Bill No. 77 (Chapter 38, Statutes of 2005) and Government Code Section 12012.90 | 48,483,757.00 |
| | <hr/> |
| Totals, Expenditures | \$ 82,567,635.58 |
| | <hr/> |
| FUND BALANCE, prior to distribution | \$ 46,906,749.37 |
| Disbursements, pending distribution | 19,525,000.00 |
| Interest due to tribes ¹ | 2,426.74 |
| Assembly Bill No. 673 (Chapter 210, Statutes of 2003) and Government Code Section 12012.90 reserve pending audit resolution | 275,000.00 |
| | <hr/> |
| FUND BALANCE, after distribution | \$ 27,104,322.63 |
| | <hr/> |

Footnotes:

1. Accrued interest on previously held distributions in the amount of \$2,426.74 for California Valley Miwok Tribe pending distribution.

Exhibit 3**Amount of Revenue from Each Compact Tribe Received by the Commission Through March 31, 2006 for the Fiscal Year Ending June 30, 2006**

| | Compact Tribe | Revenue Received Fiscal Year to Date | Revenue Received Inception to Date |
|----|---|---|---|
| 1 | Agua Caliente Band of Cahuilla Indians | \$411,862.50 | \$4,147,718.75 |
| 2 | Alturas Indian Rancheria | 187,500.00 | 375,000.00 |
| 3 | Augustine Band of Mission Indians | 93,750.00 | 531,250.00 |
| 4 | Barona Band of Mission Indians | 552,262.50 | 4,142,725.27 |
| 5 | Bear River Band of the Rohnerville Rancheria | 0.00 | 0.00 |
| 6 | Berry Creek Rancheria | 0.00 | 617,500.00 |
| 7 | Big Sandy Rancheria | 0.00 | 0.00 ² |
| 8 | Big Valley Rancheria | 0.00 | 500,000.00 |
| 9 | Blue Lake Rancheria | 0.00 | 437,500.00 |
| 10 | Buena Vista Rancheria | 0.00 | 0.00 ² |
| 11 | Cabazon Band of Mission Indians | 1,266,750.00 | 4,858,817.05 |
| 12 | Cahto Indian Tribe of the Laytonville Rancheria | 0.00 | 0.00 |
| 13 | Cahuilla Band of Mission Indians | 0.00 | 125,000.00 |
| 14 | Campo Band of Diegueno Mission Indians | 0.00 | 500,000.00 |
| 15 | Chemehuevi Indian Tribe | 0.00 | 0.00 ² |
| 16 | Cher-Ae Heights Indian Community | 0.00 | 0.00 |
| 17 | Chicken Ranch Rancheria | 0.00 | 0.00 |
| 18 | Colusa Rancheria | 0.00 | 403,750.00 |
| 19 | Dry Creek Rancheria | 1,335,000.00 | 7,844,496.58 |
| 20 | Elem Indian Colony | 0.00 | 0.00 |
| 21 | Elk Valley Rancheria | 0.00 | 62,500.00 |
| 22 | Ewiiapaayp Band of Kumeyaay Indians | 0.00 | 2,437,433.22 |
| 23 | Hoopa Valley Tribe | 0.00 | 0.00 |
| 24 | Hopland Band of Pomo Indians | 173,507.67 | 2,238,466.24 |
| 25 | Jackson Rancheria | 487,125.00 | 3,514,002.22 |
| 26 | Jamul Indian Village | 0.00 | 0.00 |
| 27 | La Jolla Band of Luiseno Indians | 0.00 | 0.00 |
| 28 | Manchester Point Arena Rancheria | 0.00 | 0.00 |
| 29 | Manzanita Band of Mission Indians | 0.00 | 0.00 |
| 30 | Middletown Rancheria | 135,000.00 | 322,500.00 |
| 31 | Mooretown Rancheria | 101,250.00 | 793,263.70 |
| 32 | Morongo Band of Mission Indians | 0.00 | 497,300.00 |
| 33 | Paiute Bishop Tribe | 0.00 | 0.00 |
| 34 | Pala Band of Mission Indians | 1,500,000.00 | 15,871,569.58 |
| 35 | Paskenta Band of Nomlaki Indians | 0.00 | 528,750.00 |
| 36 | Pauma/Yuima Band of Mission Indians | 95,208.00 | 1,175,629.61 |
| 37 | Pechanga Band of Mission Indians | 213,975.00 | 1,676,430.62 |

Exhibit 3**Amount of Revenue from Each Compact Tribe Received by the Commission Through March 31, 2006 for the Fiscal Year Ending June 30, 2006**

| | Compact Tribe | Revenue Received Fiscal Year to Date | Revenue Received Inception to Date |
|----|---|---|---|
| 38 | Picayune Rancheria | 1,102,500.00 | 10,400,219.18 |
| 39 | Pit River Tribe | 0.00 | 0.00 |
| 40 | Quechan Indian Nation | 0.00 | 0.00 |
| 41 | Redding Rancheria | 0.00 | 687,500.00 |
| 42 | Resighini Rancheria | 0.00 | 0.00 |
| 43 | Rincon Band of Mission Indians | 1,112,500.00 | 7,955,746.58 |
| 44 | Robinson Rancheria | 0.00 | 275,000.00 |
| 45 | Rumsey Rancheria | 1,500,000.00 | 6,634,900.62 |
| 46 | San Manuel Band of Mission Indians | 673,650.00 | 5,277,847.81 |
| 47 | San Pasqual Band of Diegueno Indians | 870,300.00 | 6,901,481.91 |
| 48 | Santa Rosa Indian Community | 2,544,300.00 | 14,950,376.51 |
| 49 | Santa Ynez Band of Chumash Indians | 657,750.00 | 7,401,039.04 |
| 50 | Sherwood Valley Rancheria | 0.00 | 0.00 |
| 51 | Shingle Springs Rancheria | 0.00 | 1,238,750.00 |
| 52 | Smith River Rancheria | 0.00 | 0.00 |
| 53 | Soboba Band of Mission Indians | 648,787.50 | 4,291,255.59 |
| 54 | Susanville Indian Rancheria | 0.00 | 0.00 |
| 55 | Sycuan Band of Mission Indians | 1,754,887.50 | 13,749,022.71 |
| 56 | Table Mountain Rancheria | 876,937.50 | 6,870,545.03 |
| 57 | Tule River Reservation | 1,283,175.00 | 3,666,849.04 |
| 58 | Tuolumne Rancheria | 0.00 | 828,750.00 |
| 59 | Twenty-Nine Palms Band of Mission Indians | 1,033,875.00 | 8,100,103.77 |
| 60 | United Auburn Indian Community | 1,500,000.00 | 8,446,560.76 |
| 61 | Viejas Band of Mission Indians | 1,500,000.00 | 5,192,366.54 |
| | Totals | 23,611,853.17 | 166,469,917.93 |
| | Interest | 419,057.72 | 4,031,519.91 |
| | Grand Totals | \$24,030,910.89¹ | \$170,501,437.84 |

Footnotes:

1. See Exhibit 2 for a copy of a fund condition statement for the Fund for the quarter ended March 31, 2006, which is the most recent quarter-end for which a distribution has been recommended for payment.
2. Prepayment receipts were returned to payor tribes for the return of unused putative gaming device licenses issued by Sides Accountancy Corporation. Licenses in equal number were issued by the Commission on September 5, 2002 resulting in \$2,137,500 in prepayment fees to the Fund.

Exhibit 4**Quarterly Amount of Shortfall in Payments that Occurred in the RSTF for the Quarter Ended March 31, 2006**

| | Eligible Recipient Indian Tribe | Total Potential Quarterly Distribution | Total Recommended Quarterly Distribution | Quarterly Shortfall |
|----|--|---|---|--------------------------------|
| 1 | Alturas Indian Rancheria | \$275,000.00 | \$115,260.55 | \$159,739.45 |
| 2 | Bear River Band of the Rohnerville Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 3 | Benton Paiute Reservation | 275,000.00 | 115,260.55 | 159,739.45 |
| 4 | Big Lagoon Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 5 | Big Pine Reservation | 275,000.00 | 115,260.55 | 159,739.45 |
| 6 | Big Sandy Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 7 | Bridgeport Paiute Indian Colony | 275,000.00 | 115,260.55 | 159,739.45 |
| 8 | Buena Vista Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 9 | Cahto Indian Tribe of Laytonville Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 10 | Cahuilla Band of Mission Indians | 275,000.00 | 115,260.55 | 159,739.45 |
| 11 | California Valley Miwok Tribe | 275,000.00 | 115,260.55 | 159,739.45 |
| 12 | Cedarville Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 13 | Chemehuevi Indian Tribe | 275,000.00 | 115,260.55 | 159,739.45 |
| 14 | Cher-Ae Heights Indian Community | 275,000.00 | 115,260.55 | 159,739.45 |
| 15 | Chicken Ranch Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 16 | Cloverdale Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 17 | Cold Springs Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 18 | Colorado River Indian Tribes | 275,000.00 | 115,260.55 | 159,739.45 |
| 19 | Cortina Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 20 | Coyote Valley Band of Pomo Indians | 275,000.00 | 115,260.55 | 159,739.45 |
| 21 | Death Valley Timbi-Sha Shoshone Tribe | 275,000.00 | 115,260.55 | 159,739.45 |
| 22 | Elem Indian Colony | 275,000.00 | 115,260.55 | 159,739.45 |
| 23 | Elk Valley Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 24 | Enterprise Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 25 | Ewiiapaayp Band of Kumeyaay Indians | 275,000.00 | 115,260.55 | 159,739.45 |
| 26 | Federated Indians of Graton Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 27 | Fort Bidwell Indian Community | 275,000.00 | 115,260.55 | 159,739.45 |
| 28 | Fort Independence Reservation | 275,000.00 | 115,260.55 | 159,739.45 |
| 29 | Fort Mojave Indian Tribe | 275,000.00 | 115,260.55 | 159,739.45 |
| 30 | Greenville Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 31 | Grindstone Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 32 | Guidiville Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 33 | Habematolel Pomo of Upper Lake | 275,000.00 | 115,260.55 | 159,739.45 |
| 34 | Hoopa Valley Tribe | 275,000.00 | 115,260.55 | 159,739.45 |
| 35 | Inaja-Cosmit Mission Indians | 275,000.00 | 115,260.55 | 159,739.45 |
| 36 | Ione Band of Miwok Indians | 275,000.00 | 115,260.55 | 159,739.45 |

Exhibit 4**Quarterly Amount of Shortfall in Payments that Occurred in the RSTF for the Quarter Ended March 31, 2006**

| | Eligible Recipient Indian Tribe | Total Potential Quarterly Distribution | Total Recommended Quarterly Distribution | Quarterly Shortfall |
|----|---|---|---|----------------------------|
| 37 | Jamul Indian Village | 275,000.00 | 115,260.55 | 159,739.45 |
| 38 | Karuk Tribe of California | 275,000.00 | 115,260.55 | 159,739.45 |
| 39 | La Jolla Band of Mission Indians | 275,000.00 | 115,260.55 | 159,739.45 |
| 40 | La Posta Band of Mission Indians | 275,000.00 | 115,260.55 | 159,739.45 |
| 41 | Lone Pine Reservation | 275,000.00 | 115,260.55 | 159,739.45 |
| 42 | Los Coyotes Band of Cahuilla Indians | 275,000.00 | 115,260.55 | 159,739.45 |
| 43 | Lower Lake Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 44 | Lytton Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 45 | Manchester Point Arena Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 46 | Manzanita Mission Indians | 275,000.00 | 115,260.55 | 159,739.45 |
| 47 | Mechoopda Indian Tribe | 275,000.00 | 115,260.55 | 159,739.45 |
| 48 | Mesa Grande Mission Indians | 275,000.00 | 115,260.55 | 159,739.45 |
| 49 | Northfork Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 50 | Paiute Bishop Community | 275,000.00 | 115,260.55 | 159,739.45 |
| 51 | Pinoleville Reservation | 275,000.00 | 115,260.55 | 159,739.45 |
| 52 | Pit River Tribe | 275,000.00 | 115,260.55 | 159,739.45 |
| 53 | Potter Valley Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 54 | Quartz Valley Indian Community | 275,000.00 | 115,260.55 | 159,739.45 |
| 55 | Quechan Tribe of Fort Yuma | 275,000.00 | 115,260.55 | 159,739.45 |
| 56 | Ramona Mission Indians | 275,000.00 | 115,260.55 | 159,739.45 |
| 57 | Redwood Valley Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 58 | Resighini Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 59 | Round Valley Indian Tribe | 275,000.00 | 115,260.55 | 159,739.45 |
| 60 | Santa Rosa Band of Cahuilla Mission Indians | 275,000.00 | 115,260.55 | 159,739.45 |
| 61 | Santa Ysabel Mission Indians | 275,000.00 | 115,260.55 | 159,739.45 |
| 62 | Scotts Valley Band of Pomo Indians | 275,000.00 | 115,260.55 | 159,739.45 |
| 63 | Sherwood Valley Pomo Indians | 275,000.00 | 115,260.55 | 159,739.45 |
| 64 | Shingle Springs Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 65 | Smith River Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 66 | Stewarts Point Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 67 | Susanville Indian Rancheria | 275,000.00 | 115,260.55 | 159,739.45 |
| 68 | Table Bluff Reservation | 275,000.00 | 115,260.55 | 159,739.45 |
| 69 | Torrez-Martinez Mission Indians | 275,000.00 | 115,260.55 | 159,739.45 |
| 70 | Washoe Tribe of Nevada & California | 275,000.00 | 115,260.55 | 159,739.45 |
| 71 | Yurok Tribe of the Yurok Reservation | 275,000.00 | 115,260.55 | 159,739.45 |
| | Total | \$19,525,000.00 | \$8,183,499.05 | \$11,341,500.95 |